

**Amendments to the Claims:**

1 - 10. (canceled)

11. (previously presented) A method of mail preparation, including the steps of:  
processing a first mail item comprising a mail item in a series of mail items;  
effecting an accounting operation in respect of a first postage charge for the  
first mail item, and generating a first postage indicium to provide evidence that the  
accounting operation has been effected in respect of the first postage charge;  
processing a second mail item comprising a mail item, subsequent to the first  
mail item, in the series of mail items;  
determining whether the first postage charge remains unused because  
processing of the first mail item has not been completed;  
where the first postage charge is unused, determining whether the first postage  
indicium is suitable for use in relation to the second mail item;  
where the first postage indicium is suitable for use in relation to the second  
mail item, generating a substitute postage indicium to provide evidence in relation to  
the second mail item that the accounting operation has been effected in respect of the  
first postage charge; and  
where the first postage indicium is not suitable for use in relation to the second  
mail item, effecting an accounting operation in respect of a second postage charge for  
the second mail item, and generating a second postage indicium to provide evidence  
that the accounting operation has been effected in respect of the second postage  
charge.

12. (previously presented) A method as claimed in claim 11, wherein the substitute  
postage indicium is generated as a modification of the first postage indicium.

13. (previously presented) A method as claimed in claim 11, wherein the step of generating a substitute postage indicium includes the step of providing an indicator in the first postage indicum indicative that the accounting operation for the first postage charge relates to the second mail item.

14. (previously presented) A method as claimed in claim 13, wherein the substitute postage indicium includes a cryptographic token and the cryptographic token is based in part upon the indicator.

15. (previously presented) A method as claimed in claim 13, wherein the first postage indicium is generated to include a flag in a first state, and the substitute postage indicium is generated with the flag in a second state different from the first state.

16. (previously presented) A method as claimed in claim 15, wherein the substitute postage indicum includes a cryptographic token and the cryptographic token is based in part upon the state of the flag.

17. (previously presented) A method as claimed in claim 11, wherein the step of generating the first postage indicium is based at least in part on a recipient address, and the step of determining whether the first postage indicium is suitable for use in relation to the second mail item includes the step of determining whether the recipient address of the second mail item is the same as the recipient address of the first mail item.

18. (previously presented) A method as claimed in claim 11, further including the steps of:

storing the first postage indicium and a marker relating to the stored first postage indicium; and

setting the marker where processing of the first mail item is not completed.

19. (previously presented) A method as claimed in claim 18, further including the step of:

resetting the marker relating to the stored first postage indicum where the first postage indicium is determined to be suitable for use in relation to the second mail item.

20. (previously presented) Mail preparation apparatus, including:

an accounting unit operable to effect an accounting operation in respect of postage charges for mail items in a series of mail items, and generate postage indicia to provide evidence that accounting operations have been effected in respect of the postage charges;

wherein the accounting unit is configured to:

effect an accounting operation in respect of a first postage charge for a first mail item in a series of mail items, and generate a first postage indicium to provide evidence that the accounting operation has been effected in respect of the first postage charge; and

in processing a second mail item comprising a mail item, subsequent to the first mail item, in the series of mail items, determine whether the first postage charge remains unused because processing of the first mail item has not been completed, and, where the first postage charge is unused, determine whether the first postage indicium is suitable for use in relation to the second mail item, and, where the first postage indicum is suitable for use in relation to the second mail item, generate a substitute postage indicum to provide evidence in relation to the second mail item that an accounting operation has been effected in respect of the first postage charge, and, where the first postage indicum is not suitable for use in relation to the second mail item, effect an accounting operation in respect of a second postage charge for the second mail item, and generate a second postage indicum to provide evidence that an accounting operation has been effected in respect of the second postage charge.